## Covernor of the State of Cexas

## To ALL TO WHOM THESE PRESENTS SHALL COME:

whereas, the Forty-first Legislature at its Fifth Called Session passed House Bill No. 15, being "AN ACT to emend Article 7047, Revised Civil Statutes of the State of Texas, 1925, providing for the levy of occupation taxes on, and the collection from persons, firms, associations and companies pursuing the several occupations enumerated herein; repealing all laws and parts of laws in conflict herewith; providing that if any Subdivision or part of this Act may be declared invalid for any reason it shall not affect any other Section, Subdivision or part of this Act; and declaring an emergency"; and,

WHEREAS, said bill has been vetoed for the reasons set out in the following statement, which has been filed with said bill in the office of the Secretary of State:

House Bill No. 15, being "AN ACT to emend Article 7047, Revised Civil Statutes of the State of Texas, 1925, providing for the levy of occupation taxes on, and the collection from persons, firms, associations and companies pursuing the several occupations enumerated herein; repealing all laws and parts of laws in conflict herewith; providing that if any Subdivision or part of this Act may be declared invalid for any reason it shall not affect any other Section, Subdivision or part of this Act; and declaring an emergency", is hereby vetoed.

This bill eliminates the provision of our present occupation tax statute which imposes a tax upon slot machine devices. I am advised by the Comptroller that one of the employees of his department engaged in the collection of occupation taxes has collected since October of this year more than \$35,000.00 in occupation taxes under the provision of the law which is eliminated in this bill. I am further informed by the Comptroller that the records of his office show the return of considerable revenue to this State from taxes imposed on slot machine devices.

We are making an effort to pay a scholastic portion of \$17.50 during this school year and it is hoped that a like amount can be paid during the next school year. One-fourth of all occupation taxes go to the available school fund, and I am reluctant to approve this bill because of my view that the changes which it makes in the occupation tax statutes may reduce the revenues received by the State, particularly by the school fund, from this source.

For the reasons stated, this bill is hereby vetoed.

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NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, THAT I, DAN MOODY, Governor of the State of Texas, under and by virtue of the authority vested in me by the Constitution and laws of this State, have vetoed said bill for the reasons stated and on file, and do hereby proclaim said action to have been taken.

IN TESTIMONY WHEREOF, I have hereunto signed my name officially and caused the seal of State to be impressed hereon at Austin, Texas, day of April, A. D. 1930.